

Chapter 6

Reporting Requirements

Transit systems are required to submit various reports to the Iowa DOT. These reports help the Iowa DOT administer state and federal transit funds. Statistical information is necessary to properly distribute formula funds and for analysis of transit services. Some reports are required by state or federal law, or are necessary for compiling reports to FTA. It is important that these reports are submitted timely. All reports and documents are public information.

Monthly State Transit Assistance (STA) formula payments will be withheld and/or contracts not executed for any system delinquent in submitting required reports. After reports are current, STA payments are released.

Quarterly Reports					
	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun	Submit to:
Transit Statistical Reports	Nov 15	Feb 15	May 15	Year-end Aug 15	Office of Public Transit
Fuel Tax	Oct 30	Jan 30	April 30	July 30	Office of Motor Carrier Services

Transit Statistical Report – due 45 days after the end of each quarter, provides information on a transit system's performance and financial statistics. These quarterly reports provide the statistics used for allocation of state transit assistance formula funds, 5311 operating assistance, and 5310 contracted services assistance. The quarterly reports also provide information used to analyze transit services statewide. The report is submitted through an on-line application process that is secure and requires a username and password for access. To obtain a System ID (username) and Password, contact Pam Lee at pamella.lee@dot.iowa.gov. To log in to the system go to <http://www.iatransit.com/portal/login.asp>.

Use separate entries for each contract and each type of service. Fixed-route, paratransit, demand-responsive, etc. should be listed separately. List any additional services provided by others separately for each type of service by each provider. List each sale-of-service contract separately. The number of rides and the revenue from individual contracts should be broken out. When one transit system purchases service from another, the designated transit system that purchases the service is eligible for counting the statistics.

Any client transportation that is not open to the public, charter, sightseeing services and non-passenger services such as meal delivery, parcel delivery, maintenance of other than transit vehicles, etc. must be identified on separate lines. These services are not eligible for all funding formulas. Statistics for contracted service will only be used in funding formulas if there is a contract on file with the Office of Public Transit (OPT).

The financial portion of the report can be done on a cash or accrual basis. However, the year-end report must be done on an accrual basis. The financial information is only for operating expenses. Capital and planning expenses and revenues are not to be included in the report. Preventive maintenance, associated capital maintenance, and bus overhaul are considered operating expenses for this report. Capital depreciation cannot be shown on these reports.

Refunds should be treated as reductions to expenses and not as operating revenues. For example, the quarterly fuel expenses should be reduced by the amount of any fuel tax refund received during a given quarter. Similar adjustments are appropriate for other refunds such as: insurance settlements, sales tax refunds, warranty reimbursements, and utility refunds.

The Year-end Statistical Report also requires submittal of information for the National Transit Database. Those items include Federal, state and local capital assistance, accident fatalities, major incidents, major injuries, number of volunteer drivers and the number of personal vehicles in service. Each of these statistics should be collected on a fiscal year base and reported accordingly.

Fuel Tax Reports – Quarterly fuel tax reports are required by the Code of Iowa. The law granting transit systems exemption from tax on fuel used for public transportation requires quarterly reporting of fuel used, even though no tax or refund is due. Quarterly fuel tax reports are due 30 calendar days after the end of the reporting quarter. Chapter 452A of the Iowa Code details the fuel tax requirements. Davenport Citibus is not required to submit this report, as they purchase fuel in Illinois.

The Iowa Department of Revenue requires transit systems to file fuel tax reports separately from the city. This requirement is necessary because transit systems have a different reporting status than cities. Any fuel tax refunds will be made to transit systems by the Office of Motor Carrier Services after the required reports have been submitted.

The public transit fuel tax exemption applies only to fuel used for public transit revenue services or support functions. Fuel used for charter, sight-seeing and other incidental services is taxable and must be reported on the fuel tax form. The Code of Iowa allows the addition of penalties and interest if fuel tax is not paid when due. Additional information on fuel tax penalties is found in Chapter 15.

To view a copy of the Iowa Public Transit System Quarterly Fuel Tax Report form and instructions go to http://www.iatransit.com/admin/handbook_forms/020077.pdf.

Semiannual Reports				
		Oct- Mar	April- Sept	Submit to:
DBE	Regions/Small Urban Systems	April 30	Oct 30	Office of Public Transit
DBE	Large Urban	June 1	Dec 1	FTA

Disadvantaged Business Enterprise (DBE) – The requirements for Disadvantaged Business Enterprise (DBE) reporting are identified in 49 CFR Part 26. Each FTA recipient is required to report efforts to obtain DBE participation and actual DBE contracting accomplishments. The Iowa DOT is required to submit a report to FTA on a semi-annual basis. All regional and small urban systems funded through the Iowa DOT under Section 5310/5311 must submit semi-annual reports to the Iowa DOT. Intercity bus carriers receiving funding through the Iowa DOT under Section 5311(f) must also submit semi-annual reports to the Iowa DOT. The Iowa DOT will compile all reports and submit one report to FTA. These reports are required based on a federal fiscal year schedule. Section 5307 urban systems report directly to FTA on a semi-annual basis.

A new "Uniform Report of DBE Awards or Commitments and Payments" form is used by all of the US DOT agencies. The form requires information concerning the total number of dollars and prime and subcontracts awarded to all businesses, and specifically to DBE firms.

The form also requests the amount of actual payments on contracts completed during the reporting period and total paid to DBEs. There are detailed instructions. More information on DBE requirements is located in Chapter 13.

For a current Report of DBE Awards and Commitments and instructions go to <http://osdbu.dot.gov/Default.aspx?tabid=76>

Annual Requirements			
	Period Covered	Date Due	Submit to:
MIS Drug and Alcohol Report (Small Urban and Regional Systems)	Jan - Dec	Feb 15	Office of Public Transit
MIS Drug and Alcohol Report (Larger Urban Systems)	Jan - Dec	March 15	Office of Public Transit
A-133 Audit	Jul-Jun	Jun 30	Office of Public Transit
Year-end Odometer Reading	June 30	Aug 15	Office of Public Transit
Annual Transit Statistical Report	July-June	Aug 15	Office of Public Transit
Copy of Transit Service Contracts	Within 90 days prior to start of Contract Start		Office of Public Transit
Job Access/Reverse Commute (JARC)	Upon FTA's solicitation for information (annually)		Office of Public Transit
Annual Consolidated Transit Grant Application	May 1		Office of Public Transit
Disadvantaged Business Enterprise (DBE) Projection Worksheet	June 1		Office of Public Transit

Drug and Alcohol Management Information System (MIS) – Reports on drug and alcohol testing for Section 5310 and 5311 subrecipients and their contractors/subproviders. These reports are due to OPT by February 15 of each year. Reports are to be submitted electronically through the Drug and Alcohol MIS Reporting Web site: <http://damis.dot.gov>. Transit systems are responsible for reviewing its contractors/subproviders MIS reports for completeness prior to notifying OPT that the report is ready for state-level review. Section 5307 recipients report directly to FTA through the same Web site. For more information, see [Chapter 14](#) – Drug and Alcohol Testing.

Annual Certification of Compliance with 49 CFR Part 655 – FTA requires an Annual Certification of Compliance with the testing requirements with regard to transit system employees and affected contractors/subrecipient's employees and, if applicable, sub-contractors/sub-subrecipients. This certification is included as part of the annual grant application process certifications and assurances.

It is recommended that transit systems annually obtain written documentation certifying compliance with **49 CFR Part 655** from affected contractors/subrecipients to support its certification of assurance submitted to Iowa DOT or FTA.

A-133 Audit – Each recipient or subrecipient of federal transit assistance funds must arrange for an audit conforming to the single audit requirements in OMB Circular A-133. A nonfederal entity that expends less than \$500,000 in federal awards (from all federal sources, not just transit funds) is exempt from Federal audit requirements for that year. However, records must be available for review or audit by appropriate officials of the federal agency, pass-through entity, or General Accounting Office (GAO) (<http://www.whitehouse.gov/omb/circulars/a133/a133.html>). Specific compliance issues for the transit program are found in Appendix B, Part 4. <http://www.whitehouse.gov/omb/circulars/a133/a133.html#b> Included in the A-133, Supplement B, Part 4, is a section of certifying compliance with the DBE program (http://www.whitehouse.gov/omb/grants/grants_circulars.html#audit).

This audit must list, by grant contract, all federal and state funds received for support of transit operations or capital. The audit must be done for the legal entity that is party to OPT's joint participation agreement. Two copies of the completed audit report should be submitted to OPT as soon as it is available, but must be provided within one year after the fiscal year-end.

Year-end Odometer Readings – Actual odometer readings for each vehicle should be taken at the close of the last business day of the fiscal year, or prior to beginning operations on July 1. Odometer readings are submitted via the website by logging into the Transit System Portal link on www.iatransit.com. Odometer readings **MUST** be entered by August 15.

Annual Transit Statistical Report – The annual statistical report should be completed similar to the quarterly statistical reports, except that the annual report must be done on an accrual basis. This report must be submitted by August 15 using the on-line system.

Inventory Report – A current equipment inventory list is maintained on OPT's website in the Transit System Portal. The inventory list should be reviewed and updated as needed. Revisions should be submitted to Pam Lee at pamella.lee@dot.iowa.gov.

Chapter 10 explains the property inventory form and capital disposition report that should be used to keep the inventory updated throughout the year.

Transit Service Contracts – A copy of service contracts should be submitted to your TPA within 90 days of the beginning of service. Service contracts should be renewed annually and must be on file with OPT for the statistics from that service to be used in formula calculations. Chapter 8 outlines transit service contract requirements.

Submit Reports to the applicable addresses:

Office of Motor Carrier Services
P.O. Box 10382
Des Moines, IA 50306-0382
515-237-3224

Office of Public Transit
800 Lincoln Way
Ames, IA 50010
515-239-1875

On-line data submittals: <http://www.iatransit.com/portal/login.asp>